NOTIFICATION. 830

No. L.D. 802—Legis. 5-52-46, Bangalore, dated 23rd July 1952.

Ordered that Notification No. S.R.O. 1091, dated the 15th June 1952 of the Ministry of Finance (Revenue Division) amending the Part B States (Taxation Concessions) Order, 1950, published in the *Gazette of India*, Part II, Section 3, dated the 21st June 1952, be republished in the *Mysore Gazette*, for general information.

By Order of His Highness the Maharaja,

N. R. JAYA RAO,
Legal Remembrancer and
Secretary to Government,
Law Department.

GOVERNMENT OF INDIA.

MINISTRY OF FINANCE (REVENUE DIVISION).

INCOME-TAX.

New Delhi, the 15th June 1952.

S.R.O. 1091.—In exercise of the powers conferred by Section 60A of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government hereby makes the following amendments in the Part B States (Taxation Concessions) Order, 1950.

In the said Order—

(1) After paragraph 6, the following paragraph shall be inserted namely:

"6A. *Income, profits and gains chargeable to tax the assessent years* 1952-53, 1953-54 *and* 1954-55.—The income profits and gains of any previous year which is a previous year for the assessment for the year ending on the 31st day of March 1953, 1954 or 1955, shall be charged to tax at the Indian rates of tax, provided that from the tax so computed, there shall be allowed in each year, rebate at the percentage thereof, specified hereunder:

in respect of so much of the income, profits and gains as accrue or arise—

(a) in the States of Saurashtra, Madhya Bharat or Rajasthan, *to any assessee*, at the rate of 40 per cent, 20 per cent and 10 per cent respectively, for the assessment for the year ending on the 31st day of March 1953, 1954 and 1955;

(b) in the State of Mysore to *an assessee not being a company*, at the rate of 20 per cent 10 per cent and nil, respectively, for the assessment for the year ending on the 31st day of March 1953, 1954 and 1955;

(c) in the State of Hyderabad to *an assessee being* a company ten per cent, nil and nil, respectively, for the assessment for the year ending on the 31st day of March 1953, 1954 and 1955;

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Provided further that the provisions of the second proviso to paragraph 6 of this Order shall apply to this paragraph as they apply to the said paragraph 6."

(2) After paragraph 7, the following paragraph shall be inserted namely :—

"7A. *Income accruing or arising without the taxable territories.*—The income, profits and gains which accrue or arise without the taxable territories, and are not deemed to accrue or arise, or are not received or deemed to be received within the meaning of clause (a) of sub-section (1) of Section 4 of the Act, in the taxable territories, shall in the case of an assessee referred to in clause (iii) of sub-paragraph (1) of paragraph 4 of this order, be charged to tax for the assessment for the year ending on the 31st day of March 1953, 1954 or 1955, in the same manner and to the same extent as specified in paragraph 6A of this Order".

[No. 41.]

A. K. ROY, Joint Secy.

NOTIFICATION.

No. L.D. 803—Legis. 5-52-47, Bangalore, dated 23rd July 1952.

Ordered that Notification No. S.R.O. 1112, dated the 11th June 1952 of the Ministry of Works, Housing and Supply amending the Indian Boilers Regulations, 1950, published in the *Gazette of India*, Part II, Section 3, dated the 21st June 1952, be republished in the *Mysore Gazette*, for general information.

By Order of His Highness the Maharaja,

N. R. JAYA RAO,
Legal Remembrancer and
Secretary to Government,
Law Department.

GOVERNMENT OF INDIA.

MINISTRY OF WORKS, HOUSING AND SUPPLY

New Delhi, the 11th June 1952.

S.R.O. 1112.—In exercise of the powers conferred by Section 28 of the Indian Boilers Act, 1923 (V of 1923), the Central Boilers Board hereby directs that the following amendment shall be made in the Indian Boilers Regulations 1950, the same having been previously published as required by sub-section (1) of Section 31 of the said Act, namely :—

In regulation 316 of the said Regulations, after clause (c), the following clause shall be inserted, namely :—

"(d) When two or more boilers are connected to a common steam main over 4" diameter, an automatic isolating valve shall be fitted between each boiler stop valve and the steam main."

[No. M/BL-304(75).]

S. K. GUHA, For *Secy.*